

1 * * * Department of Public Service and Public Utility Commission * * *

2 * * * Gross Receipts Tax * * *

3 Sec. X. 30 V.S.A. § 22 is amended to read:

4 § 22. TAX TO FINANCE DEPARTMENT AND COMMISSION

5 (a) For the purpose of maintaining the Department of Public Service and
6 Public Utility Commission, including expenses related to maintaining an
7 adequate engineering, legal, and administrative force in the Department of
8 Public Service and paying all the expenses incident thereof, including rents,
9 each person, partnership, association, or private or municipal corporation
10 conducting a business subject to the supervision of the Department of Public
11 Service and Public Utility Commission, including electric cooperatives, shall
12 pay into the State Treasury on or before April 15 annually, in addition to the
13 taxes now required by law to be paid, a tax, at the rate hereinafter named,
14 according to the nature of the public service business engaged in by such
15 person, partnership, association, or private or municipal corporation, based on
16 the gross operating revenue received by such person, partnership, association,
17 or private or municipal corporation in the conduct of such business in the State
18 during the year next preceding, as shown by the annual report filed on or
19 before such date with the Department of Public Service on the form prescribed
20 by it and containing such information as may be necessary to enable the
21 Department to determine the amount of the tax payable.

1 (1) The rate of tax for each type of public service company, for the
2 purpose of maintaining the Department of Public Service, shall be the
3 following:

4 ~~(1)~~(A) for companies, cooperative, municipal or privately owned,
5 generating, distributing, selling, or transmitting electric energy, ~~0.0050~~
6 0.00315 of gross operating revenue;

7 ~~(2)~~(B) for telephone companies, ~~0.0050~~ 0.003 of gross operating
8 revenue or ~~\$500.00~~ \$300.00, whichever is greater;

9 ~~(3)~~(C) for gas companies, ~~0.0030~~ 0.00315 of gross operating revenue;

10 ~~(4)~~(D) for water companies, ~~0.004~~ 0.0006 of gross operating revenue or
11 ~~\$5.00~~ \$3.00, whichever is greater;

12 ~~(5)~~(E) for companies owning or operating a cable television system,
13 ~~0.005~~ 0.003 of gross operating revenue or ~~\$25.00~~ \$15.00, whichever is greater,
14 \$25,000.00 of which shall be used each year by the Department for special
15 planning functions relating to cable television systems;

16 ~~(6)~~(F) for companies whose sole telephone business consists of owning
17 customer-owned, coin-operated telephones with total annual revenues of less
18 than \$5,000.00, the choice of either ~~0.0050~~ 0.003 of gross operating revenue
19 from telephone revenues or the amount of ~~\$20.00~~ \$12.00; and

20 ~~(7)~~(G) for all other companies named in section 203 of this title, ~~0.004~~
21 0.0006 of gross operating revenues.

22 (2) The rate of tax for each type of public service company, for the
23 purpose of maintaining the Public Utility Commission, shall be the following:

1 (A) for companies, cooperative, municipal or privately owned,
2 generating, distributing, selling, or transmitting electric energy, 0.0021 of gross
3 operating revenue;

4 (B) for telephone companies, 0.002 of gross operating revenue or
5 \$200.00, whichever is greater;

6 (C) for gas companies, 0.0021 of gross operating revenue;

7 (D) for water companies, 0.0004 of gross operating revenue or \$2.00,
8 whichever is greater;

9 (E) for companies owning or operating a cable television system,
10 0.002 of gross operating revenue or \$10.00, whichever is greater;

11 (F) for companies whose sole telephone business consists of owning
12 customer-owned, coin-operated telephones with total annual revenues of less
13 than \$5,000.00, the choice of either 0.002 of gross operating revenue from
14 telephone revenues or the amount of \$8.00; and

15 (G) for all other companies named in section 203 of this title, 0.0004
16 of gross operating revenues.

17 (b) The ~~tax~~ taxes levied under this section shall not apply to sales of
18 electrical power for resale.

19 ~~Of the revenue deposited into the special fund for the maintenance of~~
20 ~~engineering and accounting forces, 40 percent shall be allocated to the Public~~
21 ~~Utility Commission and 60 percent shall be allocated to the Department of~~
22 ~~Public Service. [Repealed.]~~

1 (d)(1) On June 30 of each year, any balance in the amount ~~allocated to~~
2 received by the Public Utility Commission from the special fund for the
3 maintenance of engineering and accounting forces, after accounting for
4 expenditures and encumbrances, in excess of 20 percent of the ~~Commission's~~
5 ~~allocation~~ funds received by the Commission for that year shall be used in the
6 manner provided by subdivision (3) of this subsection.

7 (2) On June 30 of each year, any balance in the amount ~~allocated to~~
8 received by the Department of Public Service from the special fund for the
9 maintenance of engineering and accounting forces, after accounting for
10 expenditures and encumbrances, in excess of 20 percent of the ~~Department's~~
11 ~~allocation~~ funds received by the Department for that year shall be used in the
12 manner provided by subdivision (3) of this subsection.

13 * * *

14 * * * Certificates of Public Good for New Gas and Electric Purchases,
15 Investments, and Facilities * * *

16 Sec. X. 30 V.S.A. § 248c is added to read:

17 § 248c. FEES; DEPARTMENT OF PUBLIC SERVICE; PARTICIPATION

18 IN CERTIFICATION AND SITING PROCEEDINGS

19 (a) Establishment. This section establishes fees for the purpose of
20 supporting the role of the Department of Public Service (Department) in
21 reviewing applications for in-state facilities under section 248 of this title.
22 Companies that pay the gross receipts tax as provided in section 22 of this title
23 shall not be subject to the fees established in this section.

1 (b) Payment. The applicant shall pay the fee into the State Treasury at the
2 time the application for a certificate of public good is filed with the Public
3 Utility Commission in an amount calculated in accordance with this section.
4 The fee shall be deposited into the gross revenue fund and allocated to the
5 Department.

6 (c) Definitions. As used in this section, “kW” and “plant capacity” have
7 the same meaning as in section 8002 of this title.

8 (d) Electric and natural gas facilities. This subsection sets fees for
9 applications under section 248 of this title.

10 (1) There shall be a registration fee of \$60.00 for each electric
11 generation facility less than or equal to 50 kW in plant capacity, or for a
12 rooftop project, or for a hydroelectric project filing a net metering registration,
13 or for an application filed under subsection 248(n) of this title.

14 (2) There shall be a fee of \$15.00 for modifications for each electric
15 generation facility less than or equal to 50 kW in plant capacity, or for a
16 rooftop project, or for a hydroelectric project filing a net metering registration,
17 or for an application filed under subsection 248(n) of this title.

18 (3) There shall be a fee for electric generation facilities that do not
19 qualify for the lower fees in subdivisions (1) and (2) of this subsection,
20 calculated as follows:

21 (A) \$3.00 per kW; and

22 (B) \$60.00 for modifications.

1 (e) Report. On or before the third Tuesday of each annual legislative
2 session, the Department shall submit a report to the General Assembly by
3 electronic submission. The provisions of 2 V.S.A. § 20(d) (expiration of
4 required reports) shall not apply to this report. The report shall list the fees
5 collected and refunds approved, if any, under this section and under section
6 248e of this title during the preceding fiscal year.

7 Sec. X. 30 V.S.A. § 248d is added to read:

8 § 248d. FEES; PUBLIC UTILITY COMMISSION; PARTICIPATION IN
9 CERTIFICATION AND SITING PROCEEDINGS

10 (a) Establishment. This section establishes fees for the purpose of
11 supporting the role of the the Public Utility Commission (Commission) in
12 reviewing applications for in-state facilities under section 248 of this title.
13 Companies that pay the gross receipts tax as provided in section 22 of this title
14 shall not be subject to the fees established in this section.

15 (b) Payment. The applicant shall pay the fee into the State Treasury at the
16 time the application for a certificate of public good is filed with the
17 Commission in an amount calculated in accordance with this section. The fee
18 shall be deposited into the gross revenue fund and allocated to the
19 Commission.

20 (c) Definitions. As used in this section, “kW” and “plant capacity” have
21 the same meaning as in section 8002 of this title.

22 (d) Electric and natural gas facilities. This subsection sets fees for
23 applications under section 248 of this title.

1 (1) There shall be a registration fee of \$40.00 for each electric
2 generation facility less than or equal to 50 kW in plant capacity, or for a
3 rooftop project, or for a hydroelectric project filing a net metering registration,
4 or for an application filed under subsection 248(n) of this title.

5 (2) There shall be a fee of \$10 for modifications for each electric
6 generation facility less than or equal to 50 kW in plant capacity, or for a
7 rooftop project, or for a hydroelectric project filing a net metering registration,
8 or for an application filed under subsection 248(n) of this title.

9 (3) There shall be a fee for electric generation facilities that do not
10 qualify for the lower fees in subdivisions (1) and (2) of this subsection,
11 calculated as follows:

12 (A) \$2.00 per kW; and

13 (B) \$40.00 for modifications.

14 (e) Report. On or before the third Tuesday of each annual legislative
15 session, the Commission shall submit a report to the General Assembly by
16 electronic submission. The provisions of 2 V.S.A. § 20(d) (expiration of
17 required reports) shall not apply to this report. The report shall list the fees
18 collected and refunds approved, if any, under this section and under section
19 248e of this title during the preceding fiscal year.

20 Sec. X. 30 V.S.A. § 248e is added to read:

21 § 248e. FEE REFUND

22 If an applicant withdraws an application and seeks a fee refund, then a
23 written request for an application fee refund shall be submitted to the Public

1 Utility Commission (Commission) within 90 days of the withdrawal of the
2 application.

3 (1) As used in this section, “agency” means the Agency of Natural
4 Resources, the Department of Public Service, or the Commission.

5 (2) In the event that an application is withdrawn before any agency has
6 filed comments expressing a position on any part of the application, filed
7 testimony, or filed a stipulated agreement with the Commission in the context
8 of a certificate of public good proceeding, the Commission shall, upon request
9 of the applicant, refund 50 percent of the fee paid to each agency above the
10 first \$100.00; however, in no instance shall the agency retain more than
11 \$20,000.00.

12 (3) In the event that an application is withdrawn after any agency has
13 filed comments expressing a position on any part of the application, filed
14 testimony, or filed a stipulated agreement with the Commission in the context
15 of a certificate of public good proceeding, the Commission shall, upon request
16 of the applicant, refund 25 percent of the fee paid to each agency above the
17 first \$100.00.

18 (4) Commission decisions regarding application fee refunds may be
19 appealed to the Vermont Supreme Court.

20 (5) In no event may an application fee or a portion thereof be refunded
21 after the Commission has issued a final decision on the merits of an
22 application, whether the decision is to grant or deny the application in whole or
23 in part.

1 (6) No interest will be due or payable on any money refunded under this
2 section.

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